

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

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|------------------------------------|---|--------------------------------------|
| JPMORGAN CHASE BANK, |) | |
| NATIONAL ASSOCIATION, |) | Case No. 1:23-cv-01112 |
| |) | |
| Plaintiff, |) | Hon. District Judge Robert J. Jonker |
| |) | |
| v. |) | |
| |) | |
| JOHN W. HIGGINS, |) | |
| MARTHA R. HIGGINS; and the |) | |
| UNITED STATES OF AMERICA, |) | |
| |) | |
| Defendants. |) | |
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| UNITED STATES OF AMERICA, |) | |
| |) | |
| Counterclaim/Crossclaim Plaintiff, |) | |
| |) | |
| v. |) | |
| |) | |
| JOHN W. HIGGINS, |) | |
| MARTHA R. HIGGINS; |) | |
| |) | |
| Crossclaim Defendants, |) | |
| |) | |
| And |) | |
| |) | |
| JPMORGAN CHASE BANK, N.A., |) | |
| |) | |
| Counterclaim Defendant. |) | |
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**UNITED STATES OF AMERICA’S REQUEST FOR ENTRY OF DEFAULT AGAINST
CROSSCLAIM DEFENDANTS JOHN W. HIGGINS AND MARTHA R. HIGGINS**

Pursuant to Fed. R. Civ. P. 55(a), the United States requests that the Clerk enter default against cross-claim defendants John W. Higgins and Martha R. Higgins for failure to plead or otherwise defend in response to the United States’ cross-claim against them. In support of its request, the United States shows:

1. The United States was added as a defendant to the case on September 12, 2023, in the first amended complaint by plaintiff JPMorgan Chase Bank, National Association (“Chase”).
2. The United States filed its answer on November 9, 2023, containing a counterclaim and cross-claim that seeks judgment against the Higginses for their joint federal income tax liabilities for tax years 2011, 2016, and 2021 (Count 1), and seeks to enforce the corresponding federal tax liens against their residential real property (Count 2).
3. Also on November 9, 2023, the United States sent its pleading containing the cross-claims to the Higginses via first-class mail to their counsel at the time, in accordance with Fed. R. Civ. P. 5(b).
4. The Higginses’ counsel withdrew as counsel without filing an answer to the cross-claims.
5. On January 31, 2024, the Court issued an order for parties to refile and amend the pleadings. In accordance with this order, the United States refiled the pleading containing the cross-claims on March 8, 2024. The order also required filing of responsive pleadings by March 29, 2024.
6. Shortly after filing, the United States served the amended pleading with its cross-claims to the Higginses via U.S. mail, pursuant Fed. R. Civ. P. 5(b), and sent a courtesy copy via email to the following email address: jhiggins@higginsdevelopment.com.
7. The Higginses have failed to file an answer to the United States’ cross-claims and have therefore failed to plead or otherwise defend in accordance with Fed. R. Civ. P. 12.

As a result, the United States requests the Clerk to enter default against defendants John W. Higgins and Martha R. Higgins.

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